

NowAuto Group, Inc.  
Form 10-Q/A  
March 16, 2010  
UNITED STATES

SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

FORM 10-Q/A

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES  
EXCHANGE ACT OF 1934

For the fiscal year ended September 30, 2008  
Commission file number 000-50709

NOWAUTO GROUP, INC.  
(Exact name of small business issuer as specified in its charter)

Nevada 77-0594821  
(State or other jurisdiction of (I.R.S. Employer  
Incorporation or organization) Identification No.)

4240 East Elwood Street, Phoenix, Arizona 85040  
(Address of principal executive offices) (Zip Code)  
Registrant's Telephone Number: (480) 431-0015  
Securities registered pursuant to Section 12(b) of the Act: None  
Securities registered pursuant to Section 12(g) of the Act

COMMON STOCK  
(Title of Class)

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act.  
 Yes  No

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act.  
 Yes  No

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.  Yes  No

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K.  Yes  No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer  Accelerated filer  Non-accelerated filer  Smaller reporting company   
(Do not check if a smaller reporting company)

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act)  
 Yes  No

Indicate the number of shares outstanding of each of the registrant's classes of common stock, as of the latest practicable date:

As of September 30, 2008 there were 9,843,046 shares of common stock outstanding.



This filing is an abbreviated amendment of the Form 10-Q for the Period Ended September 30, 2008. It's purpose is to restate Item 9A along with the certifications and signatures.

Item 9A - Controls and Procedures

ITEM 9A (T). CONTROLS AND PROCEDURES

(a) EVALUATION OF DISCLOSURE CONTROLS AND PROCEDURES

The Company carried out, under the supervision and with the participation of the Company's management, including the Company's Chief Executive Officer and the Company's Chief Financial Officer, an evaluation of the effectiveness of the design and operation of the Company's disclosure controls and procedures (as defined in Rules 13a-15(e) and 15d-15(e) under the Securities and Exchange Act of 1934, as amended). Based on their evaluation, the Company's Chief Executive Officer and its Chief Financial Officer concluded that, as of September 30, 2008, the Company's disclosure controls and procedures were not effective because of the material weaknesses identified as of such date discussed below. Notwithstanding, the existence of the material weaknesses described below, management has concluded that the consolidated financial statements in this Form 10-Q fairly present, in all material respects, the Company's financial position, results of operations and cash flows for the periods and dates presented.

(b) CHANGES IN INTERNAL CONTROL OVER FINANCIAL REPORTING

There were no changes in our internal control over financial reporting that occurred during our last fiscal quarter that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

The Company is continuing the process of developing and implementing a remediation plan to address the material weaknesses as described in Form 10-K/A for the year ended June 30, 2008.

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(c) REMEDIATION

Plans are already underway to convert into a different system. A fully integrated, midrange industry specific system has been selected. Subsequent to the date of this report, final negotiations were completed and a conversion schedule was set to begin the third week of October 2008. The new system offers significantly higher levels of security and control of cash receipts. Additional resources will be allocated as time and money allows to address the staffing, control assessment, and control testing.

This annual report does not include an attestation report of the Company's independent registered public accounting firm regarding internal control over financial reporting. Management's report was not subject to attestation by the Company's independent registered public accounting firm pursuant to temporary rules of the Securities and Exchange Commission that permit the Company to provide only management's report in this annual report.

Item 15 - Exhibits

- 31.1. Rule 13a-14(a) certification
  - 31.2. Rule 13a-14(a) certification
  - 32.1. Rule Section 1350 certification
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SIGNATURES

In accordance with Section 13 or 15(d) of the Exchange Act, the registrant caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

NOW AUTO GROUP, INC.

Date: By: /s/ Scott Miller,  
3/9/2010 Scott Miller,  
Chief Executive Officer

NOW AUTO GROUP, INC.

Date: By: /s/ Faith Forbis  
3/9/2010 Faith Forbis  
Chief Financial Officer, Principle Accounting Officer

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